

Combined Declaration and Power of Attorney

As a below named inventor, I hereby declare that:

This declaration is of the following type:

original supplemental

national stage of PCT

divisional continuation continuation-in-part

My residence, post office address and citizenship are as stated next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

REFRIGERATING MACHINE OIL COMPOSITION

the specification of which

is attached hereto.

was filed on _____
as United States Application Serial Number _____ and,
was amended on _____ (if applicable).

was filed on July 29, 2004
as PCT International Application Number PCT/JP2004/010827 and,
was amended under PCT Article 19 on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority under Title 35, United States Code, Section 119(a)-(d) or 365(b) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed.

PRIOR FOREIGN APPLICATIONS, BENEFIT CLAIMED UNDER 35 USC §119(a)

Application Number	Country	Date of Filing (Day/Month/Year)	Priority Claimed Under 35 USC 119
P2003-285401	Japan	01 / August / 2003	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
P2004-105417	Japan	31 / March / 2004	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below.

PRIOR U.S. PROVISIONAL APPLICATIONS, BENEFIT CLAIMED UNDER 35 USC §119(e)

Application Number

Filing Date

I hereby claim the benefit of Title 35, United States Code Section 120 of any United States application(s), or 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of Title 35, United States Code Section 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application:

**PRIOR U.S. APPLICATIONS OR PCT INTERNATIONAL APPLICATIONS
DESIGNATING THE U.S., BENEFIT CLAIMED UNDER 35 USC §120**

(Application No.)

(Filing Date)

(Status: Patented, Pending, Abandoned)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the registered practitioners of FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, LLP included in the Customer Number provided below to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Customer Number 22852

Send Correspondence to: Customer Number 22852
FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, LLP
901 New York Avenue, NW

WASHINGTON, D.C. 20001-4413

Direct Telephone Calls to: JAMES W. EDMONDSON at telephone number 202-408-4108

Full Name of sole or first inventor Kazuo TAGAWA	
Inventor's signature <i>Kazuo Tagawa</i>	Date <i>Feb. 6. 2006</i>
Residence Yokohama-shi, Kanagawa, Japan	
Citizenship Japan	
Post office address c/o NIPPON OIL CORPORATION, 8, Chidori-cho, Naka-ku, Yokohama-shi, Kanagawa 231-0815 Japan	

Full Name second joint inventor, if any Yuji SHIMOMURA	
Second inventor's signature <i>Yuji Shimomura</i>	Date <i>Feb. 6. 2006</i>
Residence Yokohama-shi, Kanagawa, Japan	
Citizenship Japan	
Post office address c/o NIPPON OIL CORPORATION, 8, Chidori-cho, Naka-ku, Yokohama-shi, Kanagawa 231-0815 Japan	

Full Name third joint inventor, if any Toshiyuki OBATA	
Third inventor's signature <i>Toshiyuki Obata</i>	Date <i>Feb. 6, 2006</i>
Residence Yokohama-shi, Kanagawa, Japan	
Citizenship Japan	
Post office address c/o NIPPON OIL CORPORATION, 8, Chidori-cho, Naka-ku, Yokohama-shi, Kanagawa 231-0815 Japan	

Full Name fourth joint inventor, if any Katsuya TAKIGAWA	
Fourth inventor's signature <i>Katsuya Takigawa</i>	Date <i>Feb. 6, 2006</i>
Residence Yokohama-shi, Kanagawa, Japan	
Citizenship Japan	
Post office address c/o NIPPON OIL CORPORATION, 8, Chidori-cho, Naka-ku, Yokohama-shi, Kanagawa 231-0815 Japan	